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CANDYCE MARTIN 1999 IRREVOCABLE TRUST,  
8 A PARTNER OTHER THAN THE TAX MATTERS PARTNER **and**  
CONSTANCE GOODYEAR 1997 IRREVOCABLE TRUST **and**  
9 CANDYCE MARTIN 1999 IRREVOCABLE TRUST,  
PARTNERS OTHER THAN THE TAX MATTERS PARTNER

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24 Attorneys for Respondent  
THE UNITED STATES OF AMERICA  
25  
26  
27

28 [CAPTION CONTINUED ON NEXT PAGE]

1  
2                   **IN THE UNITED STATES DISTRICT COURT**  
3                   **FOR THE NORTHERN DISTRICT OF CALIFORNIA**  
4                   **SAN FRANCISCO DIVISION**  
5

6 CANDYCE MARTIN 1999 IRREVOCABLE  
7 TRUST, A PARTNER OTHER THAN THE  
8 TAX MATTERS PARTNER

CASE NO. CV 08 5150 (PJH)

9                   Petitioner,

**STIPULATION RE: CONSOLIDATION**

10                  v.  
11                  THE UNITED STATES OF AMERICA,  
12                  Respondent.

13 CONSTANCE GOODYEAR 1997  
14 IRREVOCABLE TRUST and CANDYCE  
15 MARTIN 1999 IRREVOCABLE TRUST,  
16 PARTNERS OTHER THAN THE TAX  
17 MATTERS PARTNER,

CASE NO. CV 08 5151 (PJH)

18                  Petitioners,

19                  v.  
20                  THE UNITED STATES OF AMERICA,  
21                  Respondent.

22                  The above-captioned cases are Petitions for Readjustment of Partnership Items filed by the  
23 Petitioners pursuant to 26 U.S.C. § 6626 as a result of an examination conducted by the Internal  
24 Revenue Service (“IRS”) of the partnership tax returns of First Ship 2000-A, LLC, for the period  
25 ending December 31, 2000, and of First Ship, LLC, for the period ending December 31, 2001.  
26 First Ship, LLC was a partner in First Ship 2000-A in 2000. The Petitioners are partners and  
27 entities whose income tax liabilities are determined in whole or in part by taking into account  
28 directly or indirectly items on the tax returns of the partnerships audited by the IRS. The  
examination resulted in the IRS issuing to each partnership Notices of Final Partnership

1 Administrative Adjustment ("FPAAs") dated June 19, 2008. The Petition filed in CV-08-5150 PJH  
2 is for the 2000 tax year. The Petition filed in CV-08-5151 PJH is for the 2001 tax year. The  
3 proposed adjustments in the FPAAs arise from the same IRS examination and the factual and legal  
4 issues and prospective witnesses in both cases are identical. The cases were related on November  
5 19, 2008.

6 The parties, by and through their respective attorneys, agree that the above cases shall be  
7 consolidated for all purposes.

8 DATED: May 20, 2009

Respectfully submitted,

9 SIDEMAN & BANCROFT LLP

11 By: /s/ Jay R. Weill

Jay R. Weill

12 Attorneys for Petitioners

13 CANDYCE MARTIN 1999 IRREVOCABLE TRUST,  
14 A PARTNER OTHER THAN THE TAX MATTERS  
15 PARTNER **and** CONSTANCE GOODYEAR 1997  
IRREVOCABLE TRUST and CANDYCE MARTIN  
1999 IRREVOCABLE TRUST, PARTNERS OTHER  
16 THAN THE TAX MATTERS PARTNER

17 DATED: May 20, 2009

Respectfully submitted,

20 By: /s/ Joseph A. Sergi

Joseph A. Sergi

21 Attorneys for Respondent

22 THE UNITED STATES OF AMERICA

23 **ORDER**

25 SO ORDERED:

27 May 22, 2009

Honorable Phyllis J. Hamilton  
28 United States District Judge

